



**CITY OF SANGER, TEXAS**  
**MONTHLY FINANCIAL AND INVESTMENT**  
**REPORT**  
**FOR THE MONTH ENDING JUNE 30, 2024**

PREPARED BY THE FINANCE DEPARTMENT

# TABLE OF CONTENTS

Introduction .....	3
Financial Report	
General Fund .....	4
Enterprise Fund.....	7
Internal Service Fund .....	10
Debt Service Fund .....	12
Enterprise Debt Service Fund .....	14
Capital Projects Fund .....	16
Enterprise Capital Projects Fund.....	18
4A Fund .....	20
4B Fund .....	22
Cash and Investment Report	
Total Cash and Investments.....	24
General Fund .....	26
Enterprise Fund.....	27
Debt Service and Capital Projects Funds.....	28
4A and 4B Funds .....	29
Certification .....	30

# INTRODUCTION

This is the financial report for the period ending June 30, 2024. Revenues and expenditures reflect activity from October 1, 2022, through June 30, 2024 (75% of the fiscal year).

## GENERAL FUND

- The General Fund has collected 92.6% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 84.0% of the annual budget
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 74.2% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 66.5% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

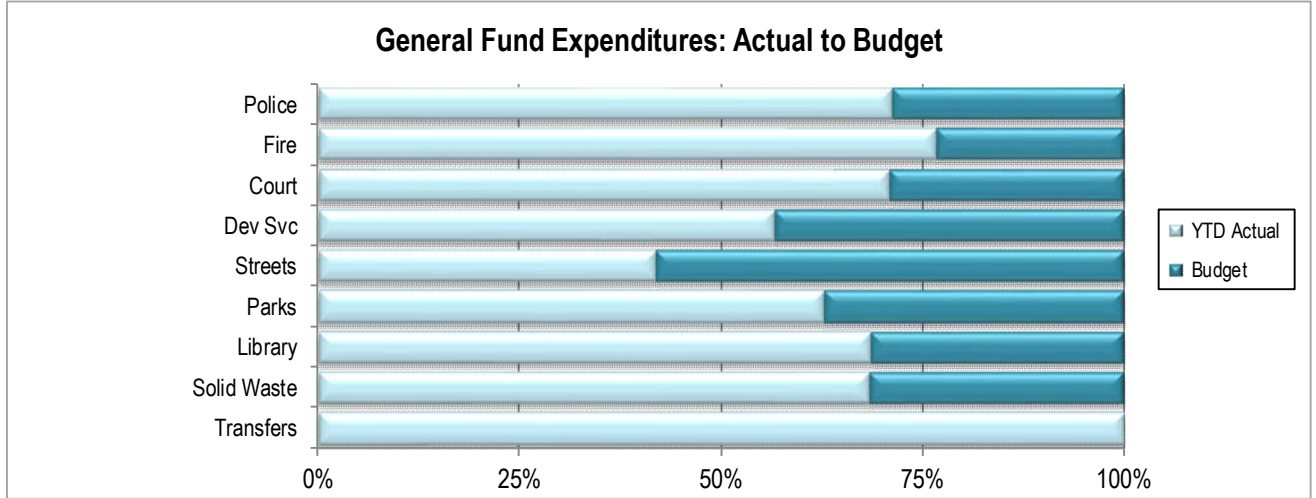
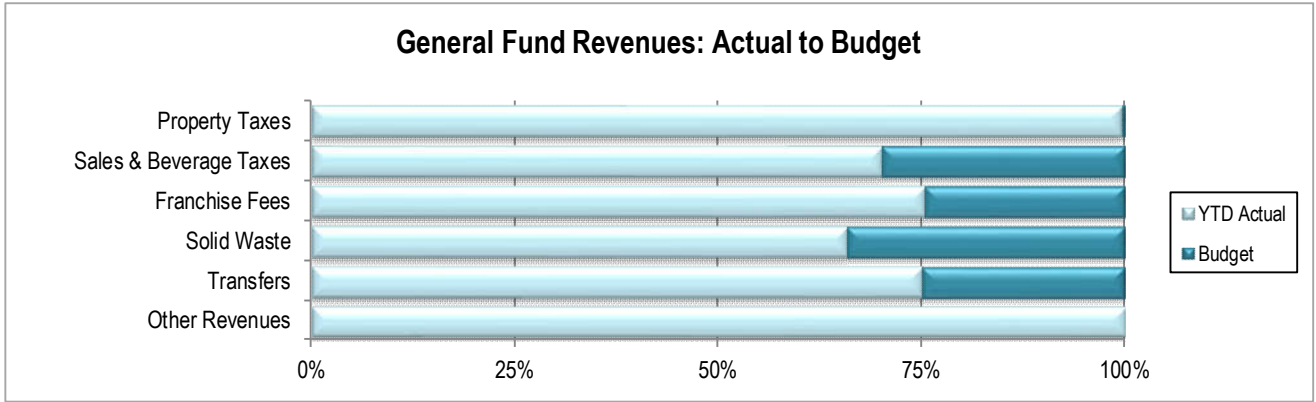
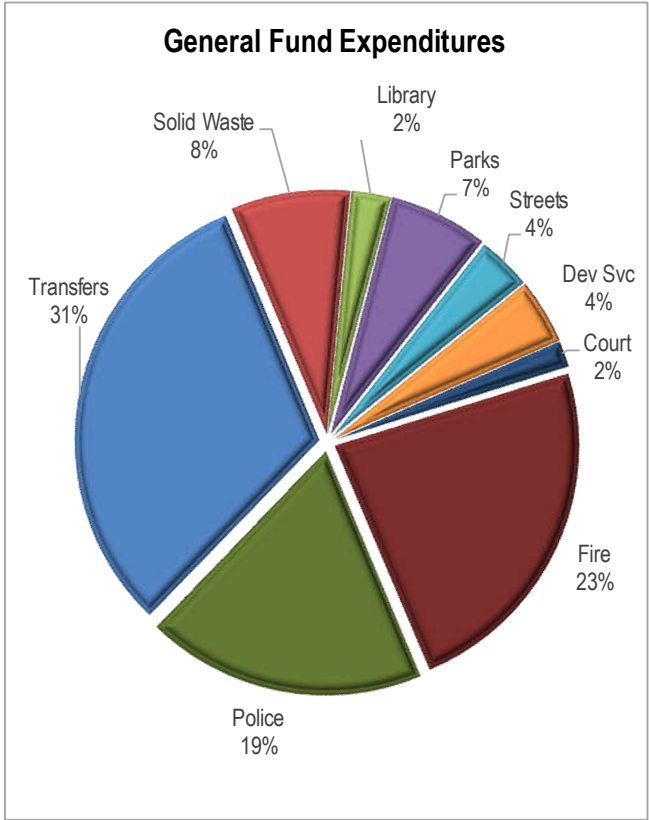
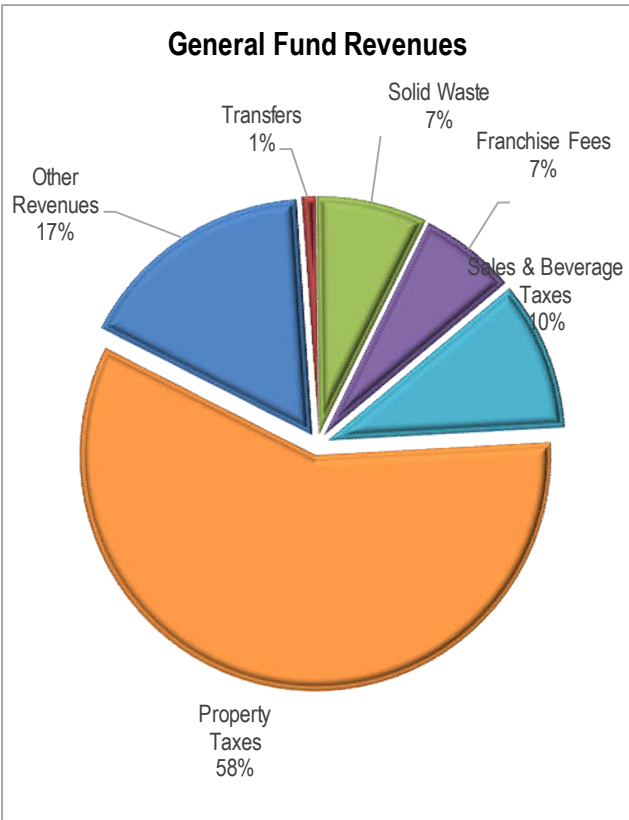
- The Internal Service Fund has collected 67.3% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 69.3% of the annual budget.
- All expenditure categories are within projections.

This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

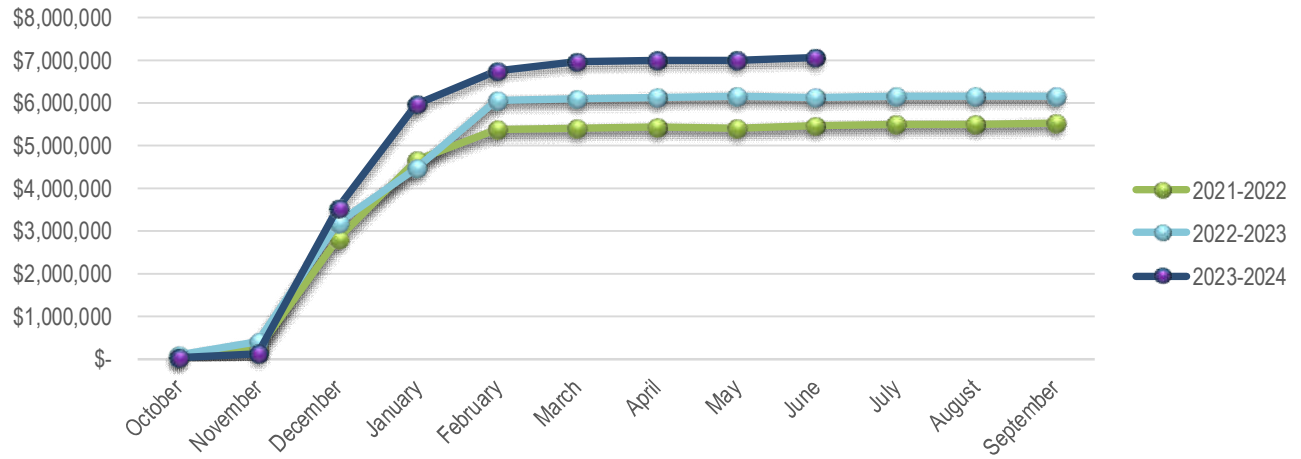
# GENERAL FUND

**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

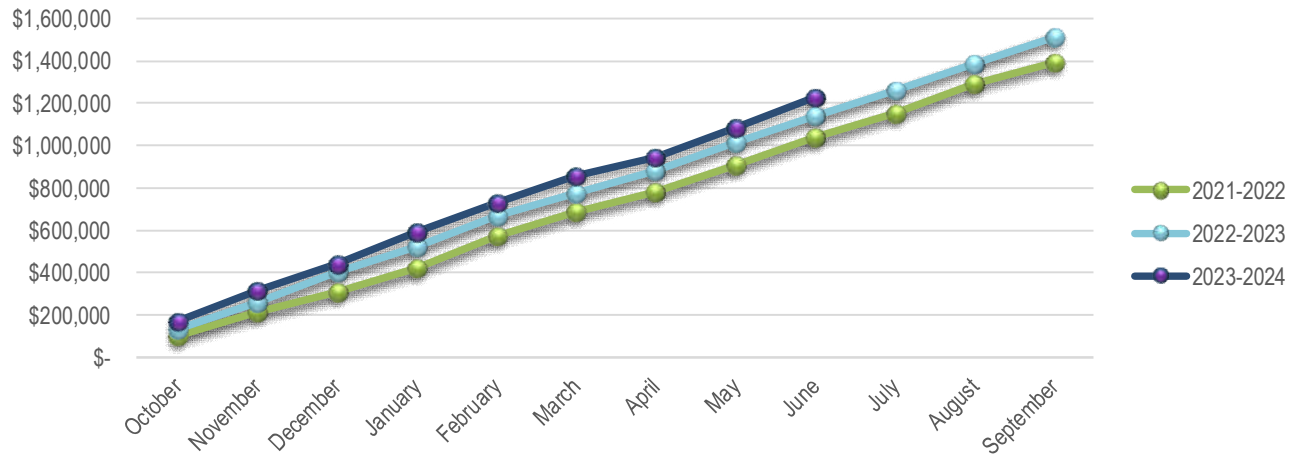
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 7,100,392	\$ 7,061,026		99.4%	\$ 39,366
Sales & Beverage Taxes	1,768,000	1,239,514		70.1%	528,486
Franchise Fees	1,060,095	799,299		75.4%	260,796
Solid Waste	1,364,000	897,343		65.8%	466,657
Licenses & Permits	309,500	518,765		167.6%	(209,265)
Fines & Forfeitures	170,315	126,033		74.0%	44,282
Department Revenues	820,260	752,341		91.7%	67,919
Interest	200,000	296,000		148.0%	(96,000)
Miscellaneous	119,000	294,469		247.5%	(175,469)
Transfers	146,535	109,901		75.0%	36,634
<b>Total Revenues</b>	<b>\$ 13,058,097</b>	<b>\$ 12,094,691</b>		<b>92.6%</b>	<b>\$ 963,406</b>
<b>Expenditures</b>					
Police	\$ 2,869,256	\$ 1,942,451	\$ 103,652	71.3%	\$ 823,153
Fire	3,364,405	2,226,261	355,590	76.7%	782,554
Municipal Court	267,799	189,892	-	70.9%	77,907
Development Services	841,870	546,913	(70,256)	56.6%	365,213
Streets	933,453	414,618	(22,912)	42.0%	541,747
Parks & Recreation	1,149,073	584,187	137,398	62.8%	427,488
Library	406,403	279,025	(192)	68.6%	127,570
Solid Waste	1,250,000	856,227	-	68.5%	393,773
Transfers	2,020,325	3,469,579	-	171.7%	(1,449,254)
<b>Total Expenditures</b>	<b>\$ 13,102,584</b>	<b>\$ 10,509,153</b>	<b>\$ 503,280</b>	<b>84.0%</b>	<b>\$ 2,090,151</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (44,487)</b>	<b>\$ 1,585,538</b>	<b>\$ (503,280)</b>		<b>\$ (1,126,745)</b>
Fund Balance - October 1, 2023	18,327,498	18,327,498			
Fund Balance - June 30, 2024	<u>\$ 18,283,011</u>	<u>\$ 19,913,036</u>			



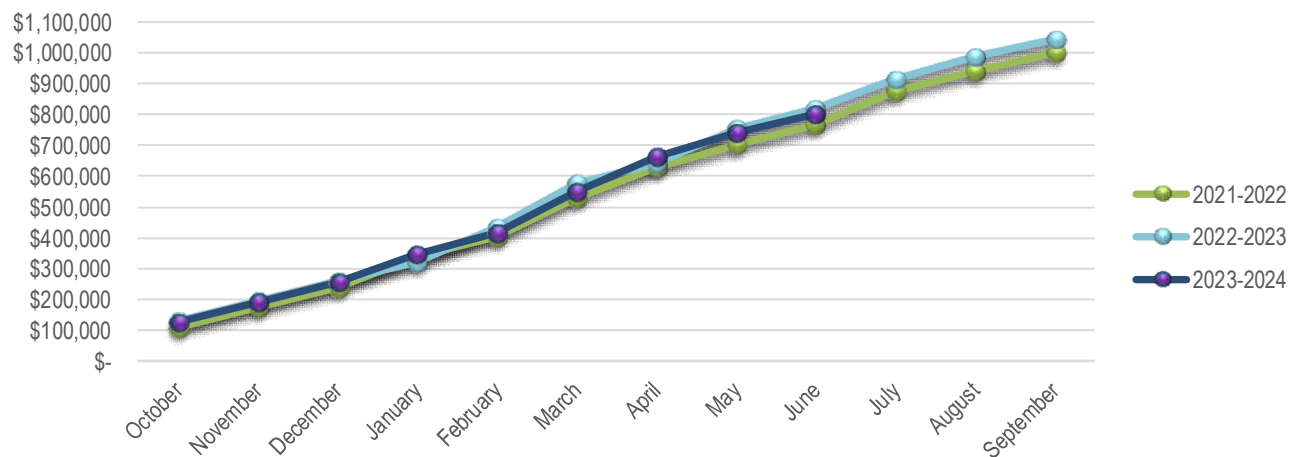
### PROPERTY TAX REVENUE



### SALES TAX REVENUE



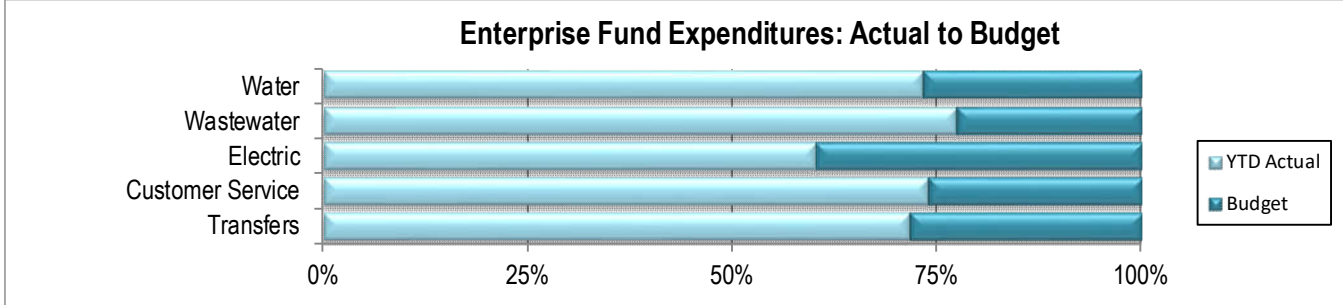
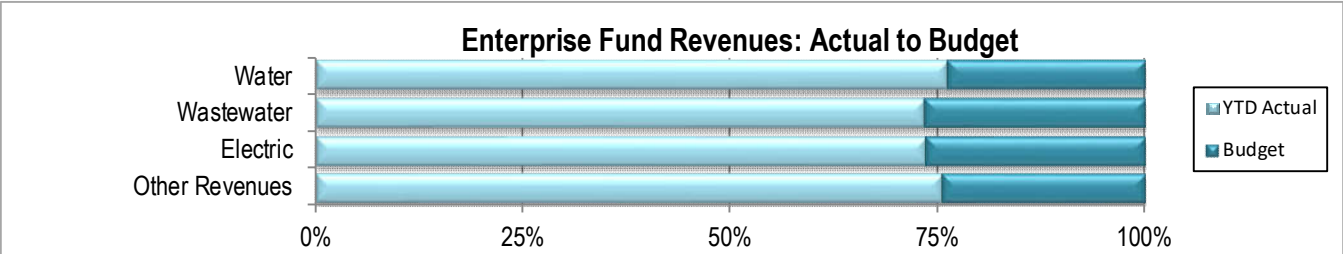
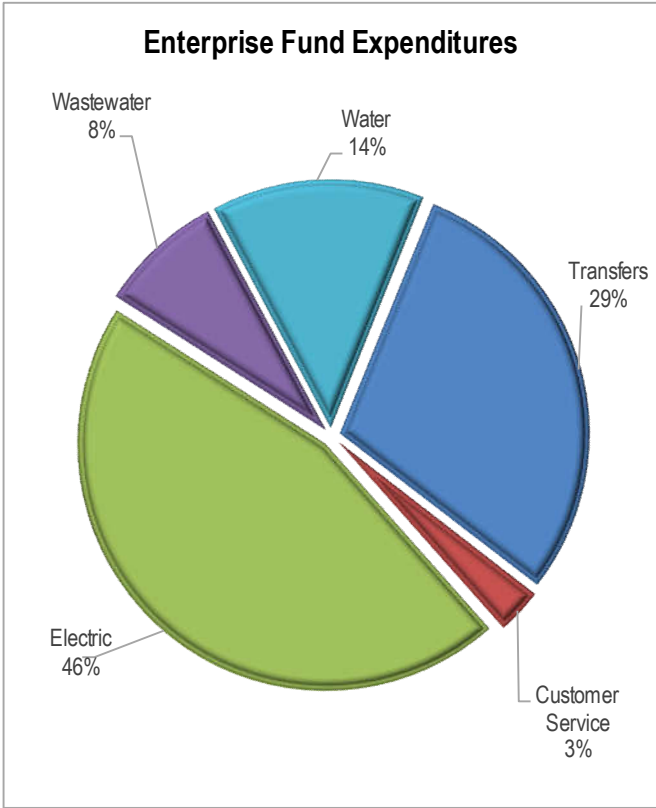
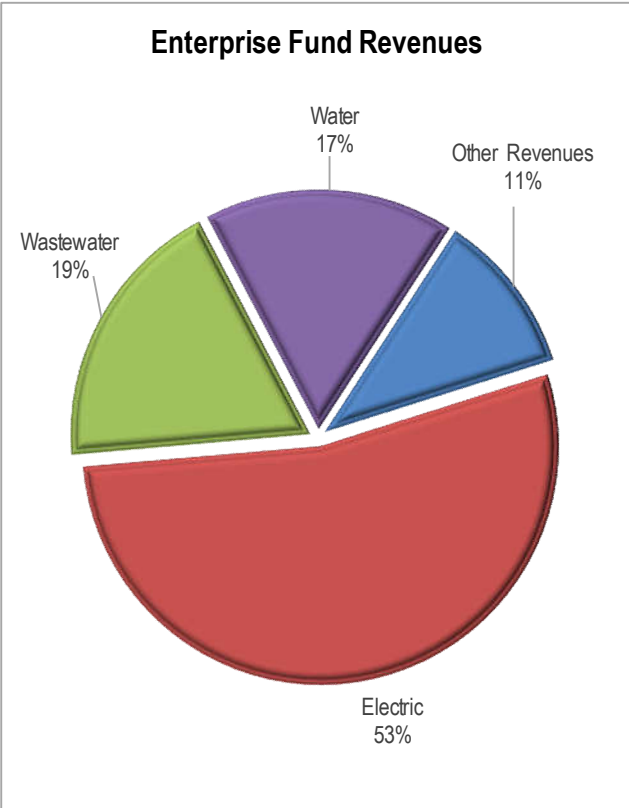
### FRANCHISE FEE REVENUE



# ENTERPRISE FUND

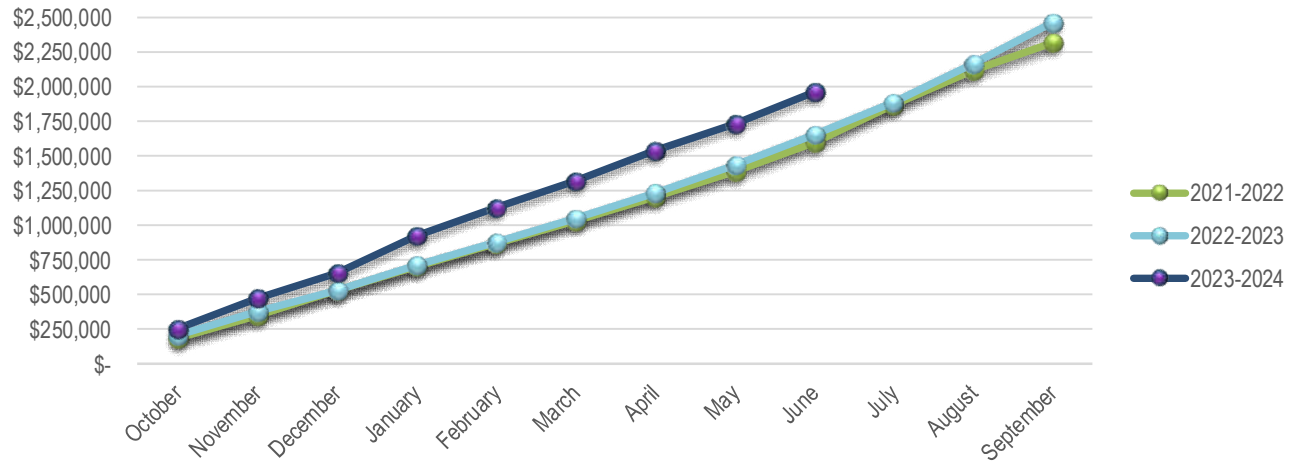
**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water	\$ 2,565,619	\$ 1,956,427		76.3%	\$ 609,192
Wastewater	2,955,440	2,169,882		73.4%	785,558
Electric	8,434,353	6,211,667		73.6%	2,222,686
Penalties & Fees	210,000	162,912		77.6%	47,088
Interest	75,000	63,121		84.2%	11,879
Miscellaneous	119,000	70,096		58.9%	48,904
Transfers	-	977,000		0.0%	(977,000)
Use of Fund Balance	1,279,913	-		0	1,279,913
<b>Total Revenues</b>	<b>\$ 15,639,325</b>	<b>\$ 11,611,105</b>		<b>74.2%</b>	<b>\$ 4,028,220</b>
<b>Expenditures</b>					
Water	\$ 1,988,233	\$ 1,482,095	\$ (26,011)	73.2%	532,149
Wastewater	1,096,608	894,646	(47,643)	77.2%	249,605
Electric	7,921,671	4,433,508	329,172	60.1%	3,158,991
Customer Service	419,300	309,055	546	73.8%	109,699
Transfers	4,287,487	3,068,801	-	71.6%	1,218,686
<b>Total Expenditures</b>	<b>15,713,299</b>	<b>10,188,105</b>	<b>256,064</b>	<b>66.5%</b>	<b>5,269,130</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (73,974)</b>	<b>\$ 1,423,000</b>	<b>\$ (256,064)</b>		<b>\$ (1,240,910)</b>
Fund Balance - October 1, 2023	21,054,762	21,054,762			
Fund Balance - June 30, 2024	\$ 21,054,762	\$ 22,477,762			

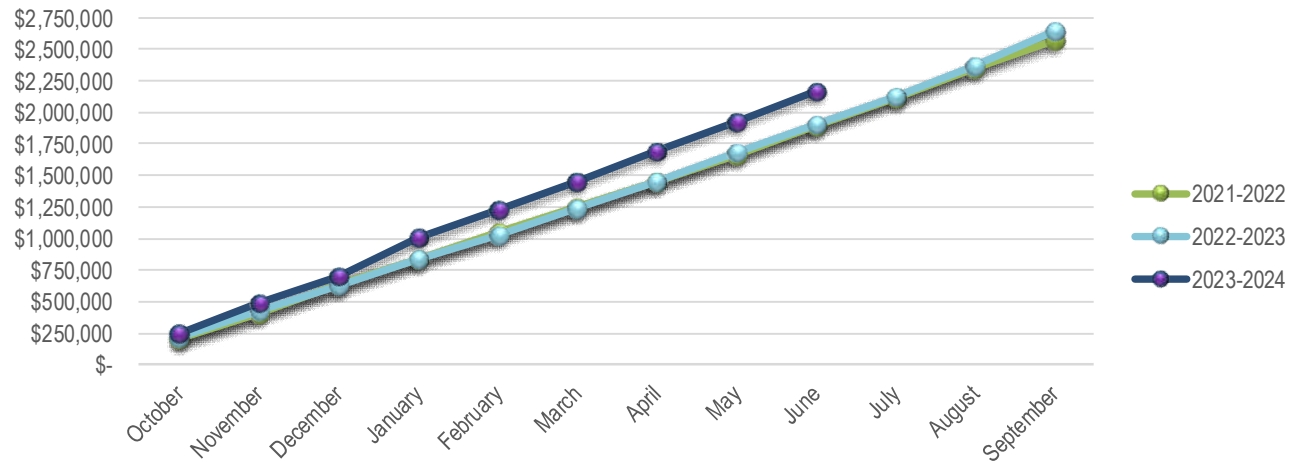




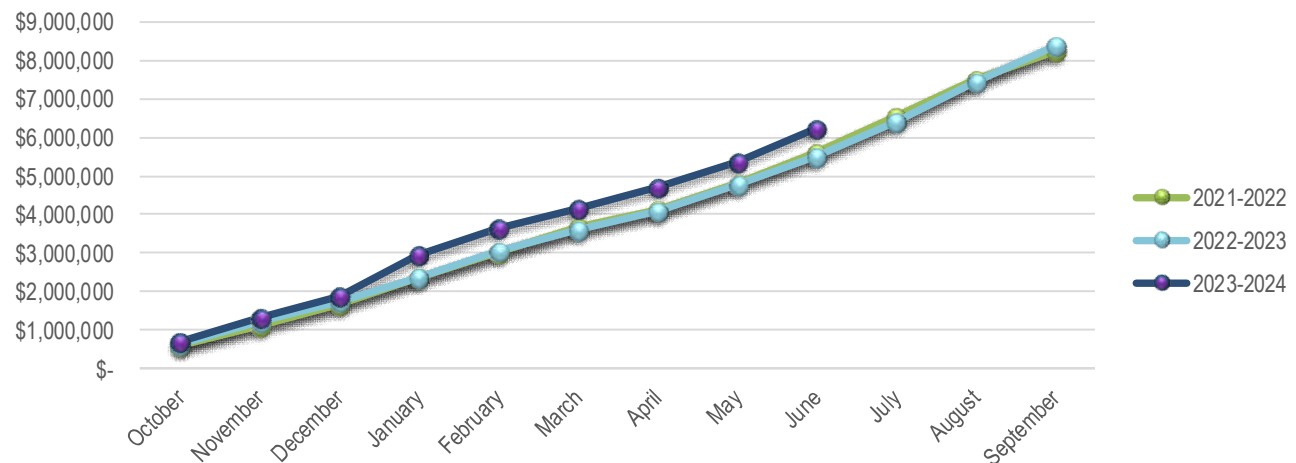
### WATER REVENUE



### WASTE WATER REVENUE



### ELECTRIC REVENUE

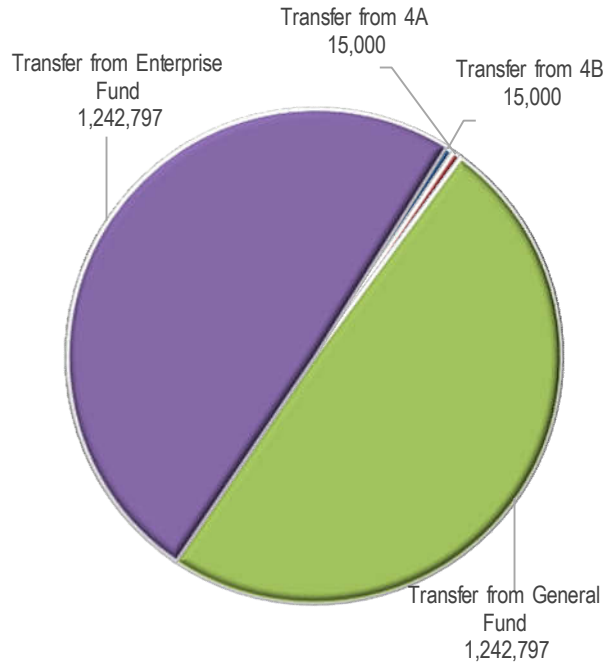


# INTERNAL SERVICE FUND

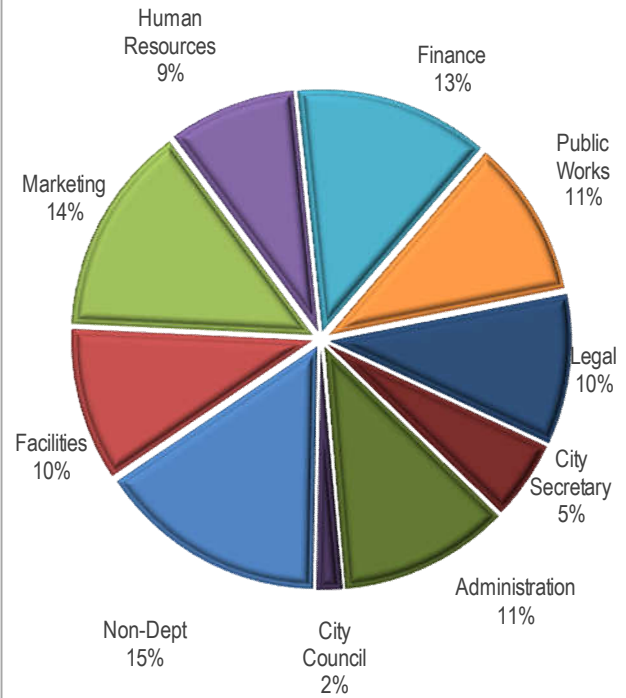
**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfer from Enterprise Fund	\$ 1,852,815	\$ 1,242,797		67.1%	\$ 610,018
Transfer from General Fund	1,852,815	1,242,797		67.1%	\$ 610,018
Transfer from 4A	15,000	15,000		100.0%	\$ -
Transfer from 4B	15,000	15,000		100.0%	-
<b>Total Revenues</b>	<b>3,735,630</b>	<b>2,515,594</b>		<b>67.3%</b>	<b>1,220,036</b>
<b>Operating Expenditures</b>					
City Council	\$ 59,950	\$ 36,944	\$ 5,601	71.0%	\$ 17,405
Administration	457,090	296,160	(1,153)	64.5%	162,083
City Secretary	235,480	138,760	(776)	58.6%	97,496
Legal	319,010	262,427	-	82.3%	56,583
Public Works	346,570	224,166	50,441	79.2%	71,963
Finance	497,950	340,051	(3,957)	67.5%	161,856
Human Resources	316,740	213,470	6,995	69.6%	96,275
Marketing	496,809	361,333	5,957	73.9%	129,519
Facilities	353,290	258,519	4,840	74.5%	89,931
Non-Departmental	665,300	383,764	14,640	59.9%	266,896
<b>Total Expenditures</b>	<b>3,748,189</b>	<b>2,515,594</b>	<b>82,588</b>	<b>69.3%</b>	<b>1,150,007</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (12,559)</b>	<b>\$ -</b>	<b>\$ (82,588)</b>		<b>\$ 70,029</b>
Fund Balance - October 1, 2023	100,205	100,205			
Fund Balance - June 30, 2024	\$ 87,646	\$ 100,205			

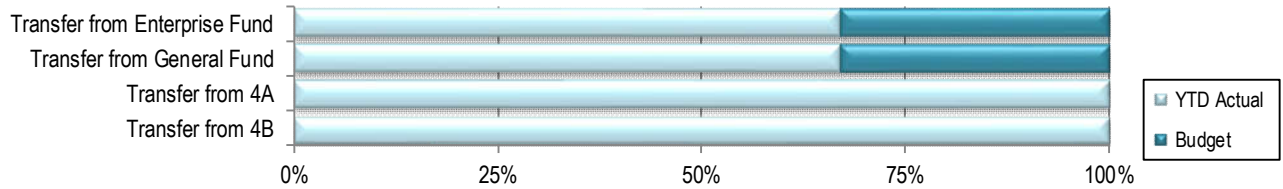
### Internal Service Fund Revenues



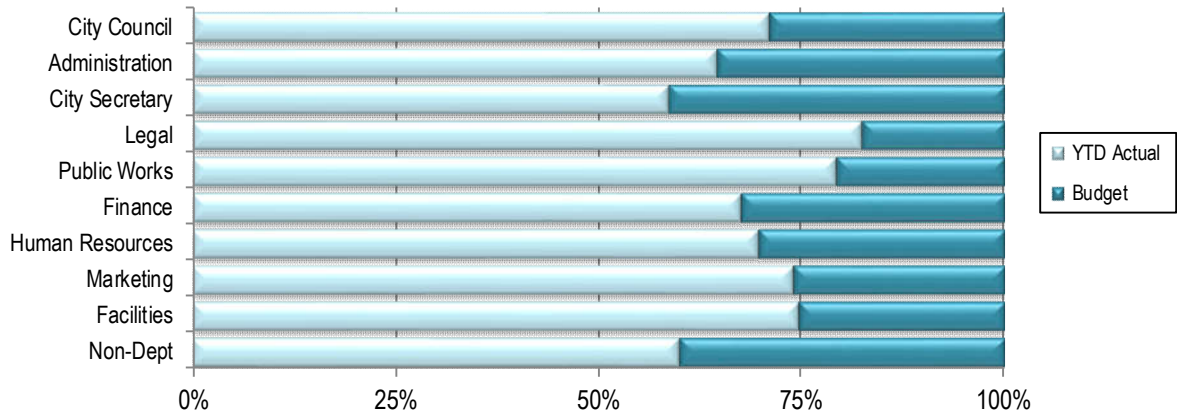
### Internal Service Fund Expenditures



### Internal Service Fund Revenues: Actual to Budget



### Internal Service Fund Expenditures: Actual to Budget

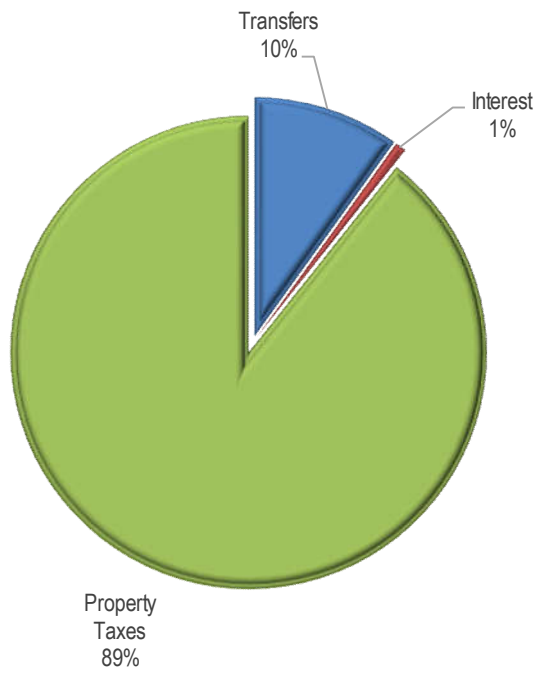


# DEBT SERVICE FUND

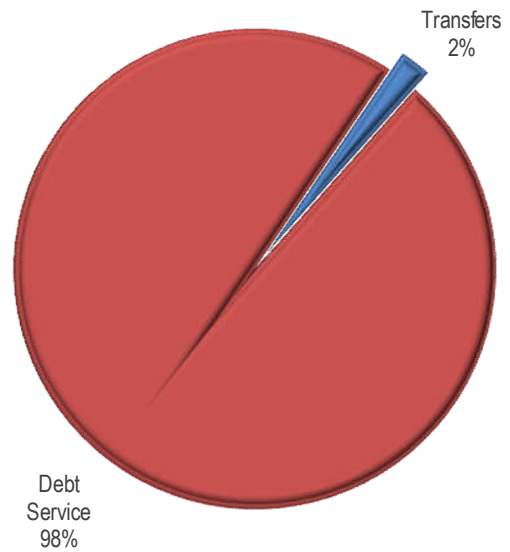
**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 1,664,441	\$ 1,620,527		97.4%	\$ 43,914
Interest	25,000	13,412		53.6%	11,588
Transfers	180,000	180,000		100.0%	-
<b>Total Revenues</b>	<b>\$ 1,869,441</b>	<b>\$ 1,813,939</b>		<b>97.0%</b>	<b>\$ 55,502</b>
<b>Operating Expenditures</b>					
Debt Service	1,849,247	1,807,755	-	97.8%	41,492
Transfers	51,535	38,651	-	75.0%	12,884
<b>Total Expenditures</b>	<b>1,900,782</b>	<b>1,846,406</b>	<b>-</b>	<b>97.1%</b>	<b>54,376</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (31,341)</b>	<b>\$ (32,467)</b>	<b>\$ -</b>		<b>\$ 1,126</b>
Fund Balance - October 1, 2023	402,464	402,464			
Fund Balance - June 30, 2024	\$ 371,123	\$ 369,997			

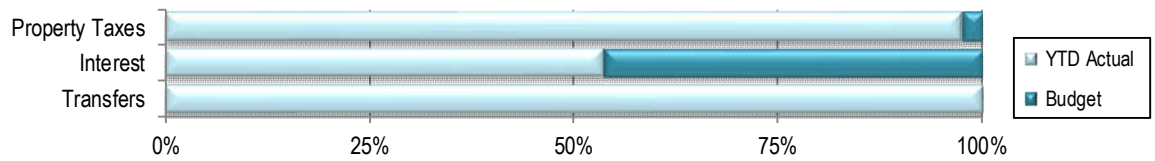
**Debt Service Fund Revenues**



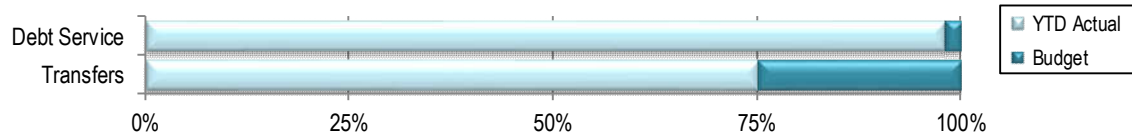
**Debt Service Fund Expenditures**



**Debt Service Fund Revenues: Actual to Budget**



**Debt Service Fund Expenditures: Actual to Budget**

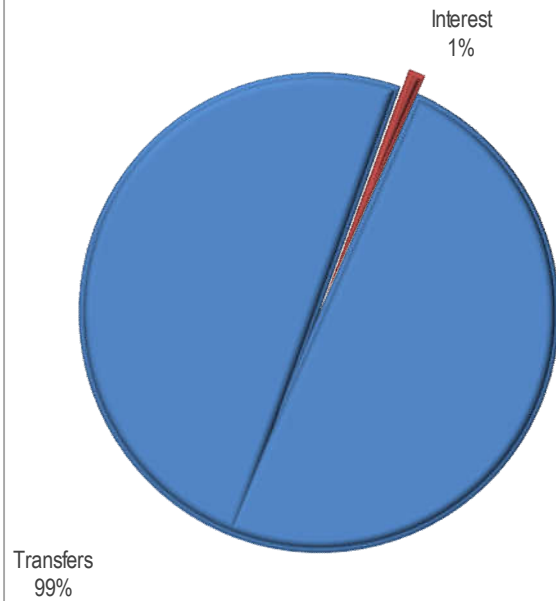


# ENTERPRISE DEBT SERVICE FUND

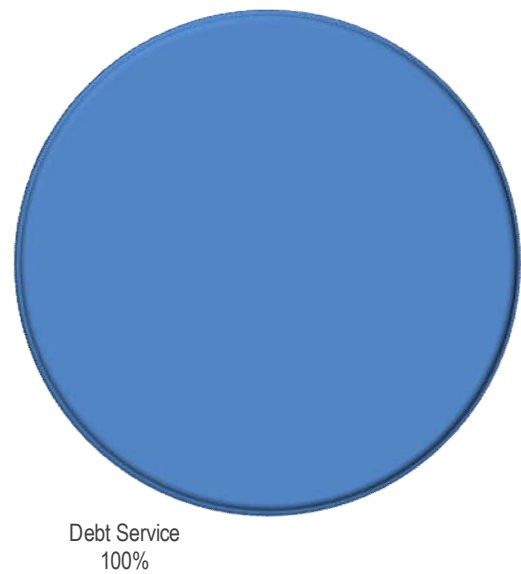
**CITY OF SANGER, TEXAS**  
**Enterprise Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 25,000	\$ 20,610		0.0%	4,390
Transfers	2,339,672	1,754,754		75.0%	584,918
<b>Total Revenues</b>	<b>2,364,672</b>	<b>1,775,364</b>		<b>0.9%</b>	<b>589,308</b>
<b>Operating Expenditures</b>					
Debt Service	2,364,672	2,284,352	-	97%	80320
Transfers	-	977,000	-	0.0%	(977,000)
<b>Total Expenditures</b>	<b>2,364,672</b>	<b>3,261,352</b>	<b>-</b>	<b>137.9%</b>	<b>(896,680)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (1,485,988)</b>	<b>\$ -</b>		<b>\$ 1,485,988</b>
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - June 30, 2024	\$ 1,291,409	\$ (194,579)			

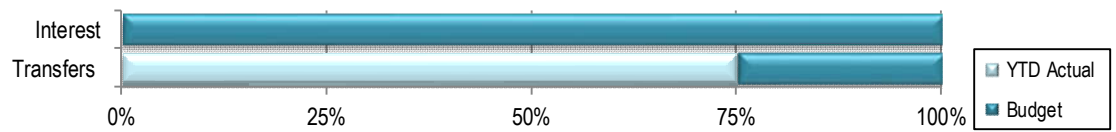
### Enterprise Debt Service Fund Revenues



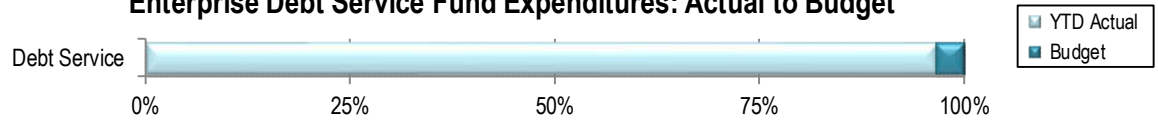
### Enterprise Debt Service Fund Expenditures



### Enterprise Debt Service Fund Revenues: Actual to Budget



### Enterprise Debt Service Fund Expenditures: Actual to Budget



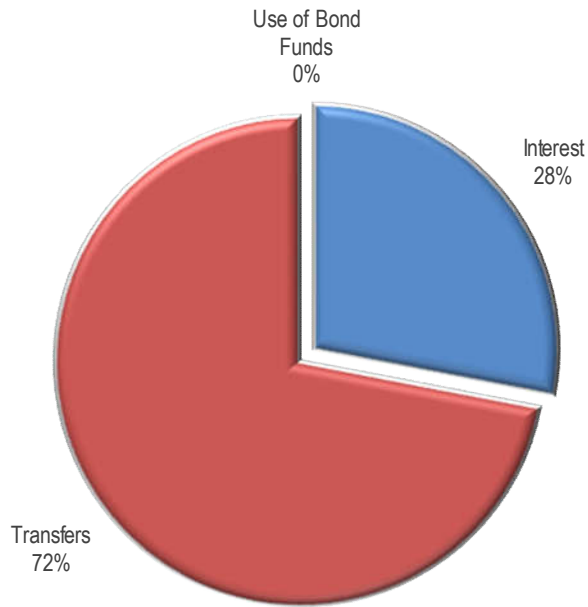
# CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

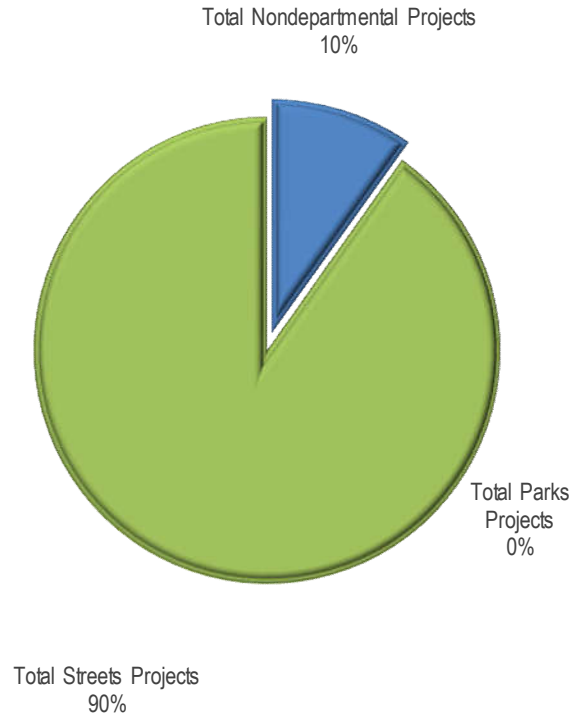
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 50,000	\$ 48,878		97.8%	1,122
Transfers	167,510	125,633		75.0%	41,877
Use of Bond Funds	3,000,000	-		0.0%	3,000,000
<b>Total Revenues</b>	<b>3,217,510</b>	<b>174,511</b>		<b>5.4%</b>	<b>3,042,999</b>
<b>Operating Expenditures</b>					
2023-24 Street Rehab	362,401	-	-	0.0%	362,401
Street/Utility Maintenance Program	425,000	126,672	(25,272)	23.9%	323,600
Marion Road - Arterial	750,000	-	-	0.0%	750,000
I-35 Aesthetics	2,500,000	42,500	(10,500)	1.3%	2,468,000
<i>Total Streets Projects</i>	<i>4,037,401</i>	<i>169,172</i>	<i>(35,772)</i>	<i>3.3%</i>	<i>3,904,001</i>
Porter Park Phase II	300,000	-	-	0.0%	300,000
Senior Center Improvements	500,000	-	-	0.0%	500,000
<i>Total Parks Projects</i>	<i>800,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>	<i>800,000</i>
Riley Property Purchase	-	7,676	-	0.0%	(7,676)
Building Improvements	-	369,322	(362,491)	0.0%	(6,831)
Joint Public Safety Facility	800,000	-	-	0.0%	800,000
<i>Total Nondepartmental Projects</i>	<i>800,000</i>	<i>376,998</i>	<i>(362,491)</i>	<i>1.8%</i>	<i>785,493</i>
<b>Total Expenditures</b>	<b>5,637,401</b>	<b>546,170</b>	<b>(398,263)</b>	<b>2.6%</b>	<b>5,489,494</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,419,891)</b>	<b>\$ (371,659)</b>	<b>\$ 398,263</b>		<b>\$ (2,446,495)</b>
Fund Balance - October 1, 2023	4,511,638	4,511,638			
June 30, 2024	\$ 2,091,747	\$ 4,139,979			



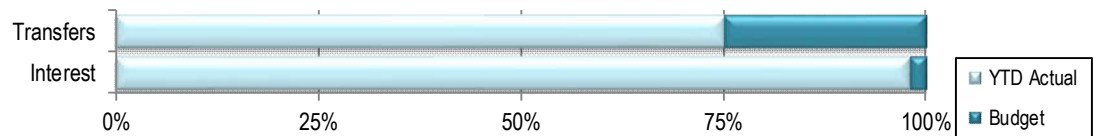
**Capital Projects Fund Revenues**



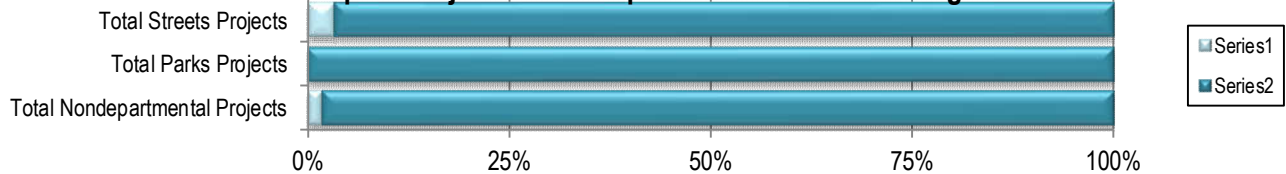
**Capital Projects Fund Expenditures**



**Capital Projects Fund Revenues: Actual to Budget**



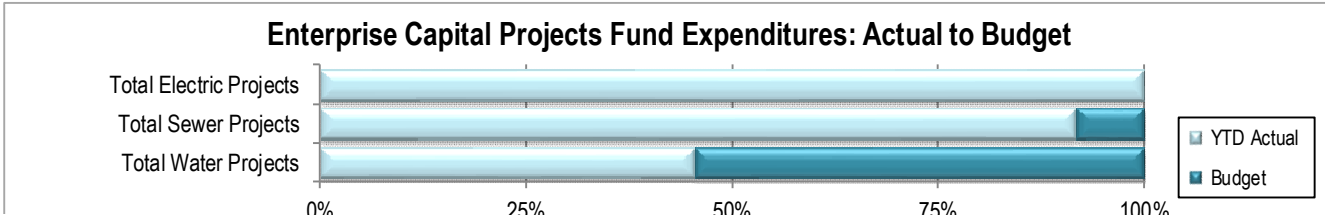
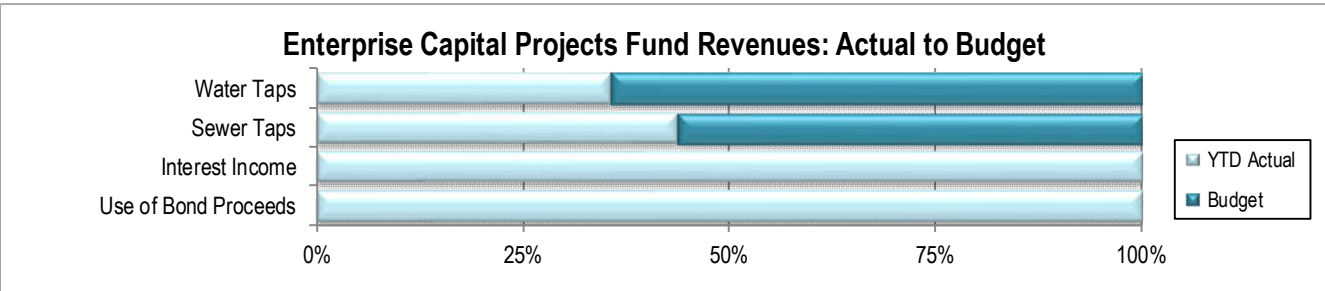
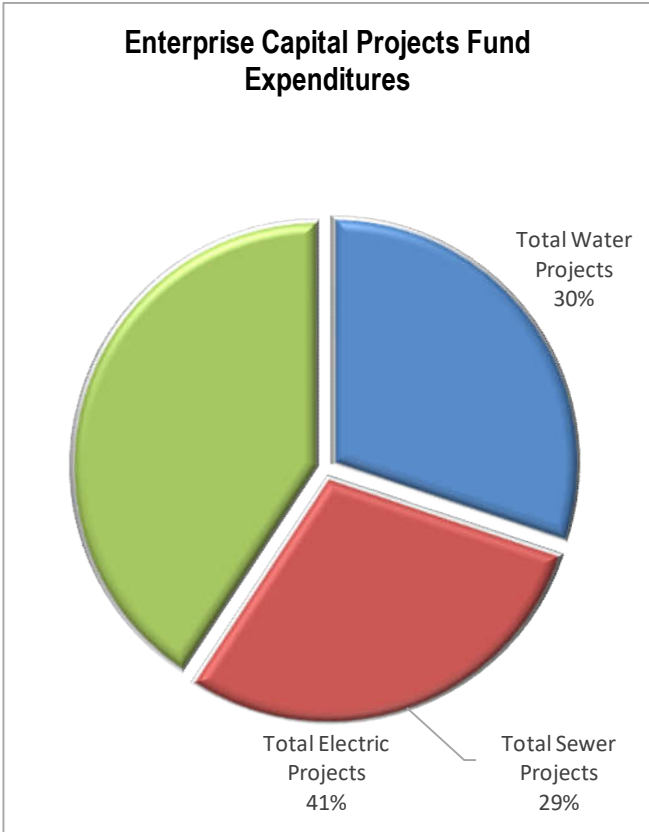
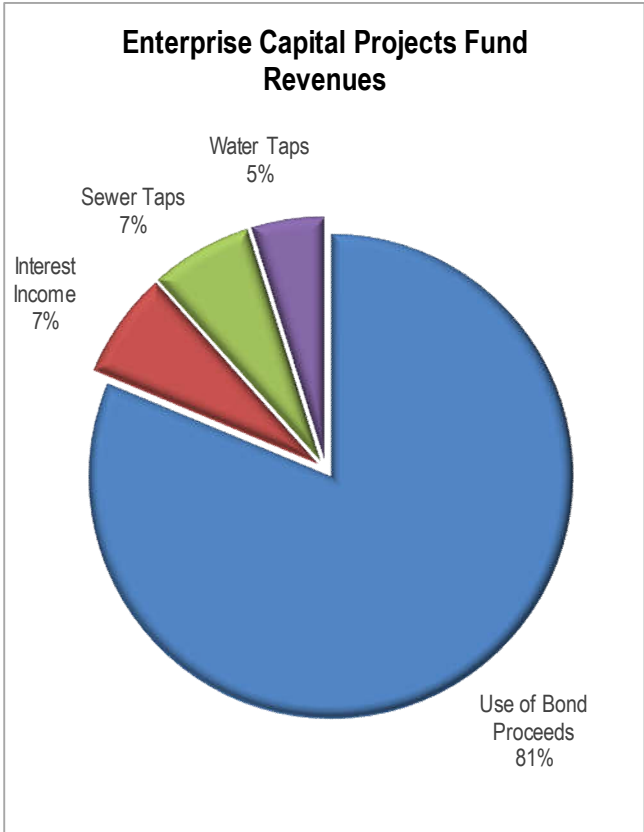
**Capital Projects Fund Expenditures: Actual to Budget**



# ENTERPRISE CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water Taps	\$ 350,000	\$ 125,350		35.8%	\$ 224,650
Sewer Taps	400,000	175,439		43.9%	224,561
Interest	150,000	183,147		122.1%	(33,147)
State Reimbursements	3,500,000	-		0.0%	3,500,000
Use of Bond Proceeds	8,270,903	-		0.0%	8,270,903
Transfers	-	2,101,150		0.0%	(2,101,150)
<b>Total Revenues</b>	<b>\$ 12,670,903</b>	<b>\$ 2,585,086</b>		<b>1.4%</b>	<b>\$ 10,085,817</b>
<b>Operating Expenditures</b>					
Water: System Improvements	1,200,000	460,353	(482,840)	-1.9%	1,222,487
Water: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Water: I-35 Relocation	3,597,732	754,751	2,730,158	96.9%	112,823
Automated Metering System	3,200,000	2,015,128	(1,841,650)	5.4%	3,026,522
<i>Total Water Projects</i>	<i>7,997,732</i>	<i>3,236,198</i>	<i>399,702</i>	<i>45.5%</i>	<i>4,361,832</i>
Sewer: System Improvements	335,000	-	-	0.0%	335,000
Sewer: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Sewer: I-35 Relocation	2,825,178	754,751	2,730,158	123.4%	(659,731)
Sewer: Keaton Road Sewer	320,000	-	-	0.0%	320,000
Sewer: MUD12 Feasibility Study	-	22,885	7,174	0.0%	(30,059)
Sewer: Fifth Street Rehab	350,000	-	-	0.0%	350,000
<i>Total Sewer Projects</i>	<i>3,830,178</i>	<i>783,602</i>	<i>2,731,366</i>	<i>91.8%</i>	<i>315,210</i>
Electric: System Improvements	350,000	-	-	0.0%	350,000
Electric: FM 455 Relocation	-	120,095	(120,095)	0.0%	-
Electric: I-35 Relocation	3,500,000	2,071,580	2,840,433	140.3%	(1,412,013)
<i>Total Electric Projects</i>	<i>3,850,000</i>	<i>2,191,675</i>	<i>2,720,338</i>	<i>127.6%</i>	<i>(1,062,013)</i>
<b>Total Expenditures</b>	<b>15,677,910</b>	<b>6,211,475</b>	<b>5,851,406</b>	<b>76.9%</b>	<b>3,615,029</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (3,007,007)</b>	<b>\$ (3,626,389)</b>	<b>\$ (5,851,406)</b>		<b>\$ 6,470,788</b>
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - June 30, 2024	\$ (1,715,598)	\$ (2,334,980)			

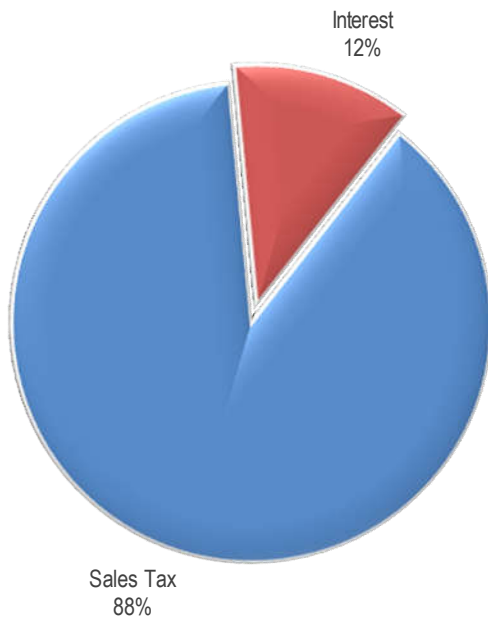


# 4A FUND

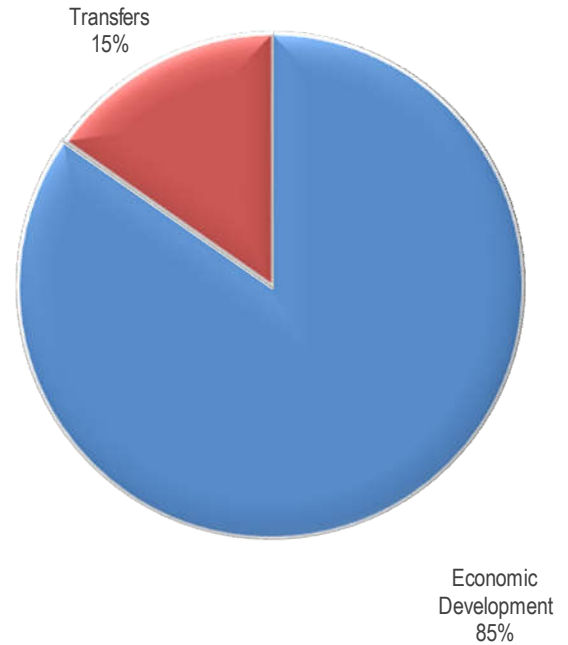
**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 875,000	\$ 614,290		70.2%	\$ 260,710
Interest	40,000	84,142		210.4%	(44,142)
<b>Total Revenues</b>	<b>\$ 915,000</b>	<b>\$ 698,432</b>		<b>76.3%</b>	<b>\$ 216,568</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 174,625	\$ 78,423	\$ 4,625	47.6%	\$ 91,577
Transfers	15,000	15,000	-	100.0%	-
<b>Total Expenditures</b>	<b>189,625</b>	<b>93,423</b>	<b>4,625</b>	<b>51.7%</b>	<b>91,577</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 725,375</b>	<b>\$ 605,009</b>	<b>\$ (4,625)</b>		<b>\$ 124,991</b>
Fund Balance - October 1, 2023	4,479,156	4,479,156			
Fund Balance - June 30, 2024	\$ 5,204,531	\$ 5,084,165			

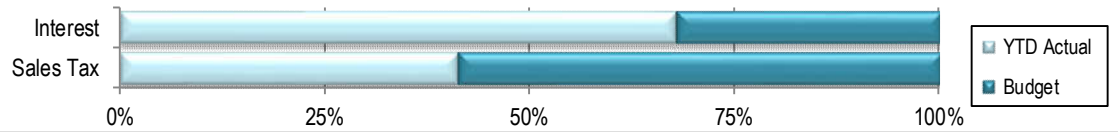
**4A Fund Revenues**



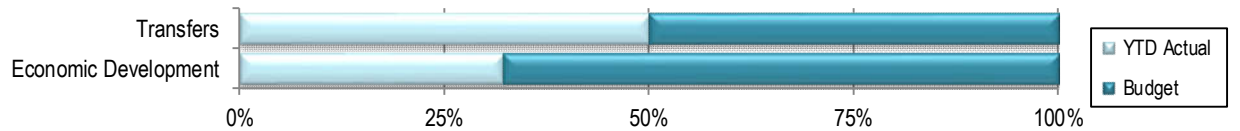
**4A Fund Expenditures**



**4A Fund Revenues: Actual to Budget**



**4A Fund Expenditures: Actual to Budget**

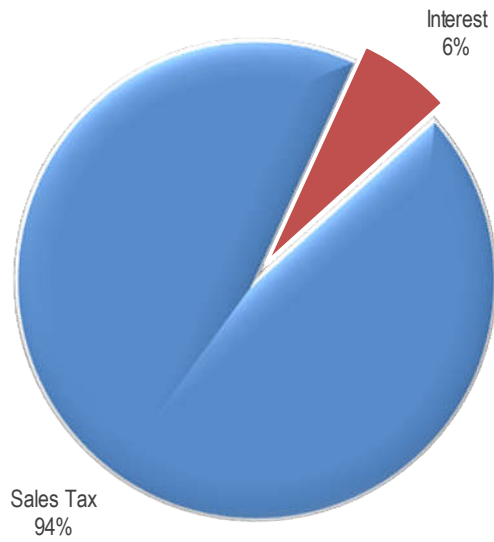


# 4B FUND

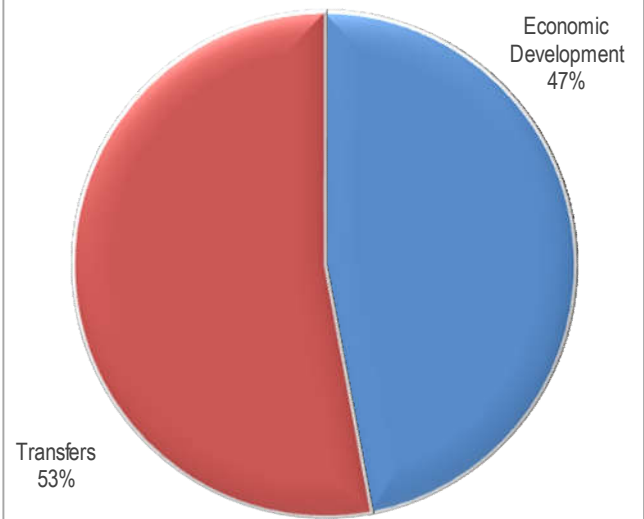
**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**June 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 875,000	\$ 614,290		70.2%	\$ 260,710
Interest	35,000	42,461		121.3%	(7,461)
<b>Total Revenues</b>	<b>\$ 910,000</b>	<b>\$ 656,751</b>		<b>72.2%</b>	<b>\$ 253,249</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 362,625	\$ 179,242	\$ (5,908)	47.8%	\$ 189,291
Transfers	195,000	195,000	-	100.0%	-
<b>Total Expenditures</b>	<b>557,625</b>	<b>374,242</b>	<b>(5,908)</b>	<b>66.1%</b>	<b>189,291</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 352,375</b>	<b>\$ 282,509</b>	<b>\$ 5,908</b>		<b>\$ 63,958</b>
Fund Balance - October 1, 2023	2,817,046	2,817,046			
Fund Balance - June 30, 2024	\$ 3,169,421	\$ 3,099,555			

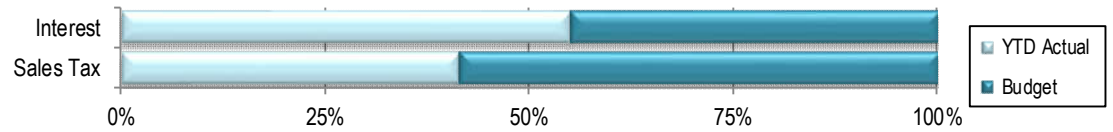
### 4B Fund Revenues



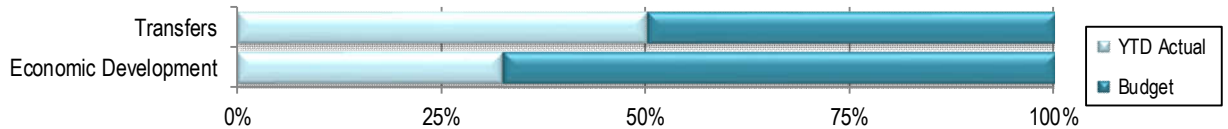
### 4B Fund Expenditures



### 4B Fund Revenues: Actual to Budget



### 4B Fund Expenditures: Actual to Budget



# CASH AND INVESTMENTS REPORT

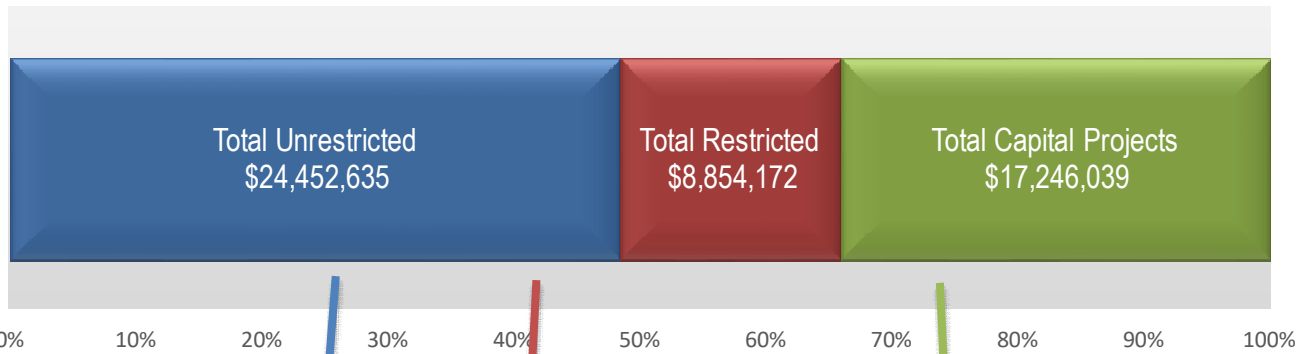
**CITY OF SANGER, TEXAS**  
**TOTAL CASH AND INVESTMENTS**  
**June 30, 2024**

Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 19,255,343	\$ 3,009,098	\$ -	\$ -	\$ 22,264,441
Contingency Reserves for Operations	1,097,530	1,090,664	-	-	2,188,194
<b>TOTAL UNRESTRICTED</b>	<b>\$ 20,352,873</b>	<b>\$ 4,099,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,452,635</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 342,420	\$ 2,924,391	\$ -	\$ 3,266,811
Water Deposits	-	500,624	-	-	500,624
Equipment Replacement	1,285,157	152,392	-	-	1,437,549
Electric Storm Recovery	-	1,270,261	-	-	1,270,261
A R P Funds Cash	77,501				77,501
Hotel Occupancy Tax	254,498	-	-	-	254,498
Grant Funds	125,308	-	-	-	125,308
Keep Sanger Beautiful (KSB)	5,641	-	-	-	5,641
Library	100,977	-	-	-	100,977
Parkland Dedication	106,606	-	-	-	106,606
Roadway Impact	1,559,092	-	-	-	1,559,092
Court Security	19,143	-	-	-	19,143
Court Technology	1,433	-	-	-	1,433
Child Safety Fee	86,168	-	-	-	86,168
Forfeited Property	1,780	-	-	-	1,780
Donations	40,780	-	-	-	40,780
<b>TOTAL RESTRICTED</b>	<b>\$ 3,664,084</b>	<b>\$ 2,265,697</b>	<b>\$ 2,924,391</b>	<b>\$ -</b>	<b>\$ 8,854,172</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 2,329,134	\$ 2,329,134
Enterprise Capital Projects	-	-	-	14,916,905	14,916,905
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,246,039</b>	<b>\$ 17,246,039</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 24,016,957</b>	<b>\$ 6,365,459</b>	<b>\$ 2,924,391</b>	<b>\$ 17,246,039</b>	<b>\$ 50,552,846</b>

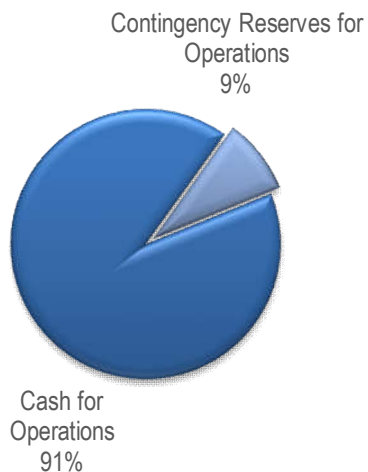
*These totals do not include the 4A Corporation and 4B Corporation, which are presented on page 29.*



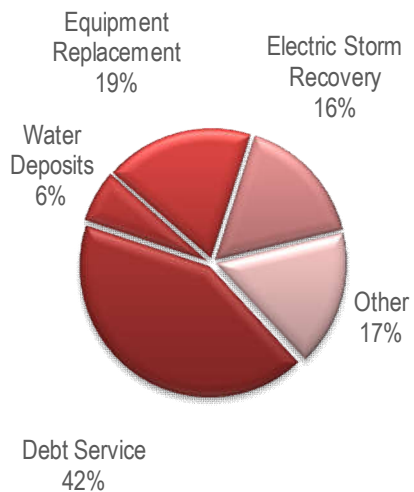
## TOTAL CASH & INVESTMENTS



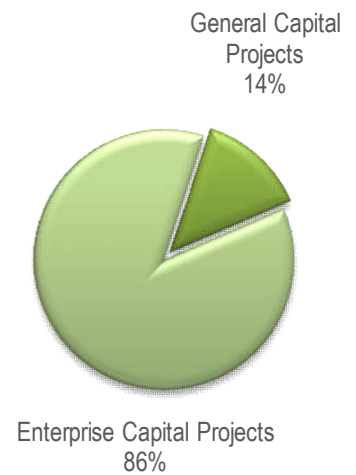
### Unrestricted



### Restricted



### Capital Projects



**GENERAL FUND**  
**CASH AND INVESTMENTS**  
**June 30, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 18,991,956	\$ 18,793,345
Employee Benefits Cash	110-00-1000		0.20%	2,419	3,252
Employee Benefits MM	110-00-1010		0.20%	141,098	140,462
Internal Service Fund	180-00-1000		0.05%	280,144	318,284
<b>OPERATING ACCOUNTS</b>				<b>\$ 19,415,617</b>	<b>\$ 19,255,343</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 649,721	\$ 649,721
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2025	0.55%	225,015	225,015
GF Contingency Reserve CD 674907	001-00-1043	7/13/2024	0.45%	222,055	222,794
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,096,791</b>	<b>\$ 1,097,530</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 197,273	\$ 197,698
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2024	0.45%	\$ 66,731	\$ 66,953
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	1,017,791	1,020,506
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,281,795</b>	<b>\$ 1,285,157</b>
* A R P Funds Cash	001-00-1034			\$ 77,501	\$ 77,501
* Hotel Occupancy Tax	050-00-1000			253,821	254,498
* Police Grant Fund	320-00-1000			4,867	4,880
* Fire Grant Fund	324-00-1000			120,094	120,414
* Library Grant Fund	342-00-1000			14	14
* Beautification Board - KSB	432-00-1000			5,626	5,641
* Library Restricted for Building Expansion	442-00-1000			47,042	47,167
* Library Building Expansion CD 702994	442-00-1035	1/22/2025	0.45%	53,631	53,810
* Parkland Dedication Fund	450-00-1000			106,323	106,606
* Roadway Impact Fee Fund	451-00-1000			1,554,157	1,559,092
* Court Security Restricted Fund	470-00-1000			18,772	19,143
* Court Technology Restricted Fund	471-00-1000			1,122	1,433
* Child Safety Fee Fund	475-00-1000			85,938	86,168
* Forfeited Property Fund	480-00-1000			1,775	1,780
* Police Donations	620-00-1000			282	282
* Fire Donations	624-00-1000			28,398	18,973
* Banner Account for Parks	632-00-1000			14,062	14,099
* Library Donations	642-00-1000			16,183	7,426
<b>OTHER</b>				<b>\$ 2,389,608</b>	<b>\$ 2,378,927</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 24,183,811</b>	<b>\$ 24,016,957</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 20,512,408</b>	<b>\$ 20,352,873</b>

\*Restricted Funds

**ENTERPRISE FUND  
CASH AND INVESTMENTS  
June 30, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 2,915,387	\$ 3,009,098
<b>OPERATING ACCOUNTS</b>				<b>\$ 2,915,387</b>	<b>\$ 3,009,098</b>
* Pooled Cash	008-00-1010		0.05%	\$ 201,819	\$ 200,624
* Water Deposit CD 2375850	008-00-1041	1/3/2025	0.45%	300,000	300,000
<b>WATER DEPOSIT REFUND ACCOUNTS</b>				<b>\$ 501,819</b>	<b>\$ 500,624</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	342,420	342,420
<b>BOND FUNDS</b>				<b>\$ 342,420</b>	<b>\$ 342,420</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 648,115	\$ 648,115
EF Contingency Reserve CD 787860	008-00-1014	2/14/2025	0.45%	330,036	331,135
EF Reserve CD 642541	008-00-1040	9/25/2024	0.45%	111,043	111,414
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,089,194</b>	<b>\$ 1,090,664</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,270,261	\$ 1,270,261
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	152,035	152,392
<b>OTHER</b>				<b>\$ 1,422,296</b>	<b>\$ 1,422,653</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 6,271,116</b>	<b>\$ 6,365,459</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 4,004,581</b>	<b>\$ 4,099,762</b>

*\*Restricted Funds*

**DEBT SERVICE & CAPITAL PROJECTS  
CASH AND INVESTMENTS  
June 30, 2024**

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 1,084,729	\$ 1,095,294
* DSF Money Market 2376105	003-00-1010		0.20%	62,423	62,423
<b>TOTAL RESTRICTED</b>				<b>\$ 1,147,152</b>	<b>\$ 1,157,717</b>

**ENTERPRISE DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 1,567,519	\$ 1,766,674
<b>TOTAL RESTRICTED</b>				<b>\$ 1,567,519</b>	<b>\$ 1,766,674</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 2,284,300	\$ 2,206,977
* 2023C Tax Bond Proceeds	004-00-1014		0.05%	\$ 122,157	\$ 122,157
<b>TOTAL RESTRICTED</b>				<b>\$ 2,406,457</b>	<b>\$ 2,329,134</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,672,758	\$ 1,672,758
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	3,174,788	3,216,788
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,527,161	\$ 2,558,661
* 2021 CO MM	840-00-1039		0.20%	\$ 7,358,820	\$ 7,229,300
* Pooled Cash	840-00-1000		0.05%	211,972	239,398
<b>TOTAL RESTRICTED</b>				<b>\$ 14,945,499</b>	<b>\$ 14,916,905</b>

*\*Restricted Funds*

**4A & 4B FUNDS  
CASH AND INVESTMENTS  
June 30, 2024**

**General**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	41-00-1000		0.05%	\$ 2,967,681	\$ 3,043,315
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	332,902	332,902
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	2,049,661	2,049,661
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2024	0.25%	98,698	98,951
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 5,448,942</b>	<b>\$ 5,524,829</b>

**4B FUND**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	42-00-1000		0.05%	\$ 2,115,002	\$ 2,165,290
* Cash MM 2379694	42-00-1010		0.05%	207,089	207,089
* 4B CD 653500	42-00-1013	4/3/2025	0.45%	22,812	22,889
* 4B CD 659924	42-00-1014	11/12/2024	0.45%	22,631	22,707
* 4B CD 664243	42-00-1015	6/5/2024	0.45%	22,673	22,733
* 4B CD 673277	42-00-1016	7/9/2024	0.45%	22,725	22,801
* 4B CD 686115	42-00-1017	8/4/2024	0.45%	22,728	22,804
* 4B CD 689521	42-00-1018	9/11/2024	0.45%	22,709	22,785
* 4B CD 694371	42-00-1019	11/14/2024	0.45%	22,727	22,803
* 4B CD 697230	42-00-1020	11/17/2024	0.45%	22,784	22,860
* 4B CD 699934	42-00-1021	12/18/2024	0.45%	22,635	22,710
* 4B CD 702285	42-00-1022	1/31/2025	0.45%	22,369	22,443
* 4B CD 706078	42-00-1023	2/19/2025	0.45%	22,447	22,521
* 4B CD 720097	42-00-1024	2/9/2025	0.45%	22,327	22,401
* 4B CD 720119	42-00-1025	11/9/2024	0.45%	22,286	22,360
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,615,944</b>	<b>\$ 2,667,196</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS**  
**CASH AND INVESTMENTS**  
**June 30, 2024**

The Monthly Investment Report is in full compliance with the objectives, restrictions, and strategies as set forth in the City of Sanger's Investment Policy and Texas Government Code 2256.023, the Public Funds Investment Act (PFIA).

The City only invests in Money Market accounts and Certificates of Deposit. Interest is paid monthly on all accounts. Therefore, book value and market value are the same and the City does not have accrued interest on its investments.

**Ethics Disclosure and Conflicts of Interest**

In accordance with the PFIA, investment officers are required to file a disclosure statement with the Texas Ethics Commission and the governing body if:

- a. the officer has a business relationship with a business organization offering to engage in an investment transaction with the City (as defined in 2256.005 (i) (1-3); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity. PFIA 2256.005 (i).



**Clayton Gray**  
Finance Director



**John Noblitt**  
City Manager